



TRANSFERS DURING DECEDENT'S LIFE

Estate of:

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of Schedule

G

1. Did the decedent in any year, transfer any property or interest in property worth more than \$10,000 to any person without adequate and full consideration? ☐ Yes ☐ No If "Yes", for each such transfer made within two years prior to death, indicate the date, donee, description of the transfer and value at date of death. For transfers made more than two years before death attach a rider indicating the date, donee, description of each transfer and value at date of transfer.
2. Have Wisconsin gift tax returns ever been filed? ☐ Yes ☐ No If yes, state years
3. If it is contended that the transfers detailed below are not includable for inheritance tax purposes, please furnish the following information and see reverse side for additional requirements.  
Cause of death Length of last illness  
Name and address of decedent's physician
4. Did the decedent transfer any property or interest in property, in trust or otherwise (including payable on death accounts) and retain any use, income, benefit or control? ☐ Yes ☐ No If "yes", indicate below the description, nature of transfer, and value at date of death.

Item No.	Description - See instructions	Value at Date of Death	
		Marital Property	Other Property
1.		\$	\$
SUBTOTALS		\$	\$
TOTAL - Add both columns and enter on line 19 of page 2, Form 101			\$

## INSTRUCTIONS FOR SCHEDULE G - TRANSFERS DURING DECEDENT'S LIFE

Report on Schedule G the following:

- Transfers in contemplation of death (See 1. below)
- Transfers to take effect at or after death (See 2. below)
- Transfers payable on death (See 2. below)

Indicate:

- Name of transferee (donee)
- Date of transfer
- Form / type of transfer
- Complete description of property transferred
- Method of valuation
- Value at date of death
- If transfer was by trust or otherwise (include copy of instrument)

If transfers of marital property were made, use the "Marital Property" column to report the transfers. See the instructions to Schedule MP - MARITAL PROPERTY DECLARATION for additional information on reporting marital property interests. Use the "Other Property" column to report transfers of property other than marital property.

**1. Transfers in contemplation of death.** Transfers of a material part of a decedent's estate made within two years prior to death without adequate and full consideration are deemed to be transfers in contemplation of death. Such transfers are includable for Wisconsin inheritance tax purposes at the date of death value unless it is shown that the transfers were not made in contemplation of death.

All transfers made by the decedent within two years prior to death of more than \$10,000 without adequate and full consideration must be disclosed. Attach a description of

all transfers of more than \$10,000 made more than two years before death without adequate and full consideration.

If it is contended that transfers made within two years prior to death were not made in contemplation of death, complete question 3 on the reverse side and include / indicate:

- Copy of death certificate
- Medical / hospitalization history
- Pattern of prior gifts
- Living motive(s)

**2. Transfer to take effect at or after death.** Every transfer made without adequate and full consideration which is intended to take effect on or after the death of the transferor is includable for Wisconsin inheritance tax purposes. This includes any transfer where the transferor has retained for life or for any period not ending before death:

- The possession or enjoyment of the property
- The income or economic benefit of the property
- The right, either alone or in conjunction with any person, to alter, amend, revoke or terminate the transfer
- The right to designate the beneficiary who shall possess or enjoy the property, or the income or economic benefit from it

Transfers reported on this schedule cannot be reduced by any gift tax exemption.